IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Art Unit

: 1793

Customer No.: 035811

Docket No.: JFE-05-1124

Confirmation No.: 1226

Examiner Serial No.

: John P. Sheehan : 10/537,194 : June 2, 2005

Filed Inventors

: Minoru Takashima

: Masaaki Kohno

: Katsumi Yamada

: Masaki Kawano : Kaoru Sato

Title

: NON-ORIENTED ELECTRICAL STEEL

: SHEET AND METHOD FOR

: MANUFACTURING THE SAME

Dated: January 24, 2008

RESPONSE

Mail Stop Amendment

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Official Action dated January 4, 2008, Applicants amend the Application as follows: